



MANDATORY — CONFIDENTIAL

**2008 ANNUAL SURVEY OF FOREIGN DIRECT INVESTMENT
IN THE UNITED STATES
FORM BE-15B**

DRAFT

DUE DATE: MAY 31, 2009

MAIL REPORTS TO: U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Washington, DC 20230

OR

DELIVER REPORTS TO: U.S. Department of Commerce
Bureau of Economic Analysis, BE-49(A)
Shipping and Receiving Section, M100
1441 L Street, NW
Washington, DC 20005

ELECTRONIC FILING: www.bea.gov/efile

FAX REPORTS TO: (202) 606-1905*

*See the **NOTE** at the bottom of this page if you plan to fax your report to BEA.

Name and address of U.S. business enterprise - If a label has been affixed, make any changes directly on the label. If a label has not been affixed, enter the BEA Identification Number of this U.S. affiliate, if available, in the box at the upper right hand corner of this page.

1002	Name of U.S. affiliate	0	
1010	c/o (care of)	0	
1003	Street or P.O. Box	0	
1004	City	0998	State 0
1005	Zip Code	OR	Foreign Postal Code 0

ASSISTANCE

Email: BE12/15@bea.gov
Telephone: (202) 606-5577
Copies of blank forms: www.bea.gov/fdi
Definitions of key terms: See pages xx and xx.

Who must file BE-15B – Form BE-15B must be filed for a U.S. affiliate with total assets, sales or gross operating revenues, or net income greater than \$120 million (positive or negative), except for majority-owned affiliates with total assets, sales or gross operating revenues, or net income greater than \$275 million (positive or negative; a BE-15A is required for these affiliates). For more information on filing requirements, see instruction xx on page xx. If you do not meet these filing criteria, see instruction xx starting on page xx to determine which form to file.

MANDATORY CONFIDENTIALITY PENALTIES



This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended). The filing of reports is mandatory and the Act provides that your report to this Bureau is confidential. Whoever fails to report may be subject to penalties. See page xx for more details.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT—Enter name and address

CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with instruction xx on page xx, estimates may have been provided.

1000	Name	0		
1029	Address	0		
1030		0		
1031		0		
1001	Telephone number	Area code	Number	Extension
	0			
0999	FAX number	Area code	Number	Extension
	0			

Authorized official's signature		Date
0990	Print or type name	0991
0	0	0
0992	Telephone number	xxxx
0	0	0

May FAX and/or email be used in correspondence between your enterprise and BEA, including FAX'ed reports, and/or to discuss questions relating to this survey that may contain confidential information about your company?

NOTE: The Internet and telephone systems are not secure means of transmitting confidential information unless it is encrypted. If you choose to communicate with BEA via FAX or electronic mail, BEA cannot guarantee the security of the information during transmission, but will treat information we receive as confidential in accordance with Section 5(c) of the International Investment and Trade in Services Survey Act.

1027 Email: 1 Yes (If yes, please print your email address.) → Email address (Please print)
2 No
0
1028

1032 FAX: 1 Yes
2 No

PART I—IDENTIFICATION OF U.S. AFFILIATE

IMPORTANT

Please review the **Instructions** starting on page xx before completing this form. **Insurance and real estate companies** see Special Instructions starting on page xx.

- **Accounting principles** – If feasible use U.S. Generally Accepted Accounting Principles to complete Form BE-15 unless you are requested to do otherwise by a specific instruction. References in the instructions to Financial Accounting Standards Board statements are referred to as "FAS."
- **U.S. affiliate's 2008 fiscal year** – The affiliate's financial reporting year that had an ending date in calendar year 2008.
- **Consolidated reporting** – A U.S. affiliate must file on a fully consolidated **domestic U.S.** basis, including in the consolidation ALL **U.S. affiliates** in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found in instruction xx on page xx.
- **Rounding** – Report currency amounts in U.S. dollars rounded to thousands (omitting 000).
Do not enter amounts in the shaded portions of each line.
Example – If amount is \$1,334,891.00 report as: _____ →

Bil.	Mil.	Thous.	Dols.
¹ \$	1	335	000

1. Which financial reporting standards will be used to complete this BE-15 report?

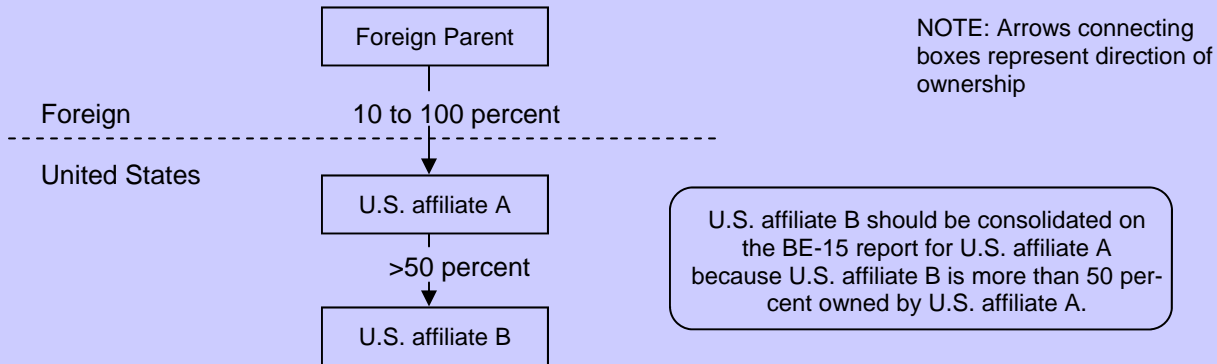
NOTE: Unless it is highly burdensome or not feasible, the BE-15 report should be completed using U.S. Generally Accepted Accounting Principles (U.S. GAAP).

- ¹³⁹⁹ ¹ U.S. Generally Accepted Accounting Principles
- ¹ ² International Financial Reporting Standards or other reporting standards, but with adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.*
-
- ¹ ³ International Financial Reporting Standards or other reporting standards, but without adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.*
-

2. Consolidated reporting by the U.S. affiliate – Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent (see the diagram below for assistance in answering this question)?

- ¹⁴⁰⁰ ¹ Yes If "Yes" – Do not complete this report unless exception xx described in the consolidation rules on page xx applies. If this exception does not apply, please forward this BE-15 survey packet to the U.S. business enterprise owning your company more than 50 percent, and notify BEA of the action taken by filing a BE-15 Claim for Exemption with item 2(b) completed on page 3 of that form. The BE-15 Claim for Exemption can be downloaded from our web site at: www.bea.gov/fdi
- ¹ ² No If "No" - Complete this report in accordance with the consolidation rules on page xx.

CONSOLIDATION OF U.S. AFFILIATES



PART I—IDENTIFICATION OF U.S. AFFILIATE

3. Enter Employer Identification Number(s) used by the U.S. affiliate to file income and payroll taxes.

Primary	Other
1006 ¹ <input style="width: 150px; height: 15px;" type="text" value="-"/>	² <input style="width: 150px; height: 15px;" type="text" value="-"/>

4. REPORTING PERIOD—Reporting period instructions are found in instruction x starting on page xx. If there was a **change in fiscal year**, please review instruction xx on page xx.

This U.S. affiliate's financial reporting year ended in **calendar year 2008** on → 1007

Month	Day	Year
¹ <input style="width: 30px; height: 15px;" type="text"/>	<input style="width: 30px; height: 15px;" type="text"/>	2008

Example—If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2008**.

NOTE – Affiliates with a fiscal year that ends within the first week of January 2009 are considered to have a 2008 fiscal year and should report December 31, 2008 as their 2008 fiscal year end.

5. Did the U.S. business enterprise become a U.S. affiliate during its fiscal year that ended in calendar year 2008?

1008 ¹ Yes **If "Yes"** – Enter date U.S. business enterprise became a U.S. affiliate and see instruction x on page xx.

² No → 1009

Month	Day	Year
¹ <input style="width: 30px; height: 15px;" type="text"/>	<input style="width: 30px; height: 15px;" type="text"/>	<input style="width: 30px; height: 15px;" type="text"/>

NOTE – For a U.S. business enterprise that became a U.S. affiliate during its fiscal year that ended in calendar year 2008, leave the close FY 2007 data columns blank.

6. Is the U.S. affiliate named on page 1 separately incorporated in the United States, including its territories and possessions?

1011 ¹ Yes

² No – Reporting rules for unincorporated affiliates are found in instruction XX starting on page XX. Reporting rules for real estate are found in instruction XX on page XX.

7. U.S. affiliates fully consolidated in this report — U.S. affiliates that are more than 50-percent foreign-owned must be fully consolidated in this report, except as noted in the consolidation rules on page xx.

Enter the number of U.S. affiliates consolidated in this report in the box below. Hereinafter they are considered to be one U.S. affiliate. If the report is for a single U.S. affiliate, enter "1" in the box below. **Exclude from the consolidation all foreign business enterprises or operations owned by this U.S. affiliate.**

1012 ¹ **Number** — If number is greater than one, complete the Supplement A on page xx.

8. U.S. affiliates NOT fully consolidated — See instruction x on page xx.

Number of U.S. affiliates, in which this U.S. affiliate has an ownership interest, that are NOT fully consolidated in this report.

1013 ¹ **Number** — If number is not zero, complete the Supplement B on page xx.

The U.S. affiliate named on page 1 must include data for unconsolidated U.S. affiliates on an equity basis or, if less than 20 percent owned, in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting, and must notify the unconsolidated U.S. affiliates of their obligation to file a BE-15 in their own names (see page x to determine the appropriate form for these affiliates to file).

PART I—IDENTIFICATION OF U.S. AFFILIATE

Ownership — Enter percent of ownership in this U.S. affiliate, to a tenth of one percent, based on voting interest (or an equivalent interest if an unincorporated affiliate).

Foreign parent — A foreign parent is the FIRST person or entity outside the U.S. in a chain of ownership that has a 10 percent or more voting interest (direct or indirect) in this U.S. affiliate. The country of foreign parent is the country of incorporation or organization if the parent is a business enterprise, or of residence if the parent is an individual. For individuals, see instruction xx on page xx.

Name of each direct owner	Country of foreign parent	Voting interest		BEA USE ONLY (3)
		Close FY 2008 (1)	Close FY 2007 (2)	

Ownership held directly by foreign parent(s) of this affiliate—see example 1 below.
Enter name and country of each foreign parent with direct ownership—if more than 2, continue on separate sheet.

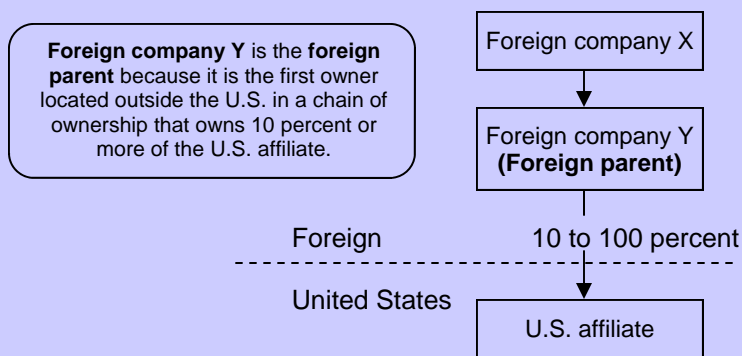
9.		1017	1	. %	2	. %	3
10.		1018	1	. %	2	. %	3

Ownership held indirectly by foreign parents of this U.S. affiliate through another U.S. affiliate—see example 2 below.
Enter name of each U.S. affiliate that owns this affiliate and the country of the foreign parent—if more than 2, continue on separate sheet.

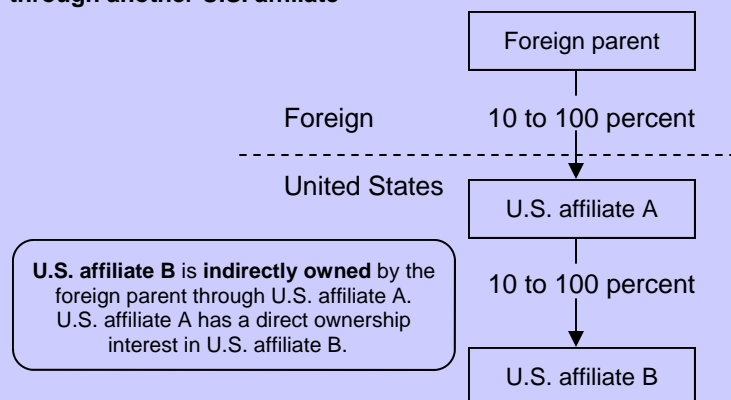
11.		1063	1	. %	2	. %	3
12.		1064	1	. %	2	. %	3
13.	Direct ownership held by all other persons (do not list names)	1061	1	. %	2	. %	3
14.	TOTAL of directly held ownership interests— Sum of items 9 through 13.		100.0%		100.0%		

EXAMPLES OF DIRECT AND INDIRECT FOREIGN OWNERSHIP

Example 1 – Ownership held directly by a foreign parent



Example 2 – Ownership held indirectly by a foreign parent through another U.S. affiliate



NOTE: Arrows connecting boxes represent direction of ownership

FOREIGN PARENT AND UBO INDUSTRY CODES

Note: "ISI codes" are International Surveys Industry codes, as given in the *Guide to Industry Classifications for International Surveys, 2007*.

<p>01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency</p> <p>02 Pension fund — Government run</p> <p>03 Pension fund — Privately run</p> <p>04 Estate, trust, or nonprofit organization (that part of ISI code 5252 that is estates and trusts)</p> <p>05 Individual</p> <p>Private business enterprise, investment organization, or group engaged in:</p> <p>06 Insurance (ISI codes 5242, 5243, 5249)</p> <p>07 Agriculture, forestry, fishing and hunting (ISI codes 1110–1140)</p> <p>08 Mining and oil and gas extraction (ISI codes 2111–2127)</p> <p>09 Construction (ISI codes 2360–2380)</p> <p>10 Transportation and warehousing (ISI codes 4810–4939)</p> <p>11 Utilities (ISI codes 2211–2213)</p> <p>12 Wholesale and retail trade (ISI codes 4231–4251 and 4410–4540)</p> <p>13 Banking, including bank holding companies (ISI codes 5221 and 5229)</p> <p>14 Holding companies, excluding bank holding companies (ISI codes 5512 and 5513)</p> <p>15 Other finance (ISI codes 5223, 5224, 5231, 5238, that part of ISI code 5252 that is not estates and trusts, and ISI code 5331)</p>	<p>16 Real estate (ISI code 5310)</p> <p>17 Information (ISI codes 5111–5191)</p> <p>18 Professional, scientific, and technical services (ISI codes 5411–5149)</p> <p>19 Other services (ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)</p> <p>Manufacturing, including fabricating, assembling, and processing of goods:</p> <p>20 Food (ISI codes 3111–3119)</p> <p>21 Beverages and tobacco products (ISI codes 3121 and 3122)</p> <p>22 Pharmaceuticals and medicine (ISI code 3254)</p> <p>23 Other chemicals (ISI codes 3251–3259, except 3254)</p> <p>24 Nonmetallic mineral products (ISI codes 3271–3279)</p> <p>25 Primary and fabricated metal products (ISI codes 3311–3329)</p> <p>26 Computer and electronic products (ISI codes 3341–3346)</p> <p>27 Machinery manufacturing (ISI codes 3331–3339)</p> <p>28 Electrical equipment, appliances and components (ISI codes 3351–3359)</p> <p>29 Motor vehicles and parts (ISI codes 3361–3363)</p> <p>30 Other transportation equipment (ISI codes 3364–3369)</p> <p>31 Other manufacturing (ISI codes 3130–3231, 3261, 3262, 3370–3399)</p> <p>32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (ISI codes 3242–3244)</p>
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PART I—IDENTIFICATION OF U.S. AFFILIATE—Continued

15. Enter the name and industry code of the foreign parent. If there is more than one foreign parent, list each and its industry code on a separate sheet.

15a. Enter name of foreign parent. If the foreign parent is an individual enter "individual."

3011

15b. Enter the foreign parent industry code from the list of codes on page 4 that best describes the PRIMARY activity of the SINGLE entity named as the foreign parent. DO NOT base the code on the world-wide sales of all consolidated subsidiaries of the foreign parent. If the foreign parent is an individual, enter code "5."

3018

16. For each foreign parent, furnish the name, country and industry code of the ultimate beneficial owner (UBO) - see UBO examples below. If there is more than one foreign parent, list each on a separate sheet and give the name of its UBO, and the UBO's country and industry codes. The UBO is that person or entity, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person or entity. See instruction x on page xx for the complete definition of UBO.

16a. Is the foreign parent also the UBO? If the foreign parent is owned or controlled more than 50 percent by another person or entity, then the foreign parent is NOT the UBO.

3019 **1** **Yes** (as shown in example 1 below)—Skip to 16d. **2** **No** (as shown in examples 2A and 2B below)—Continue with 16b.

16b. Enter the name of the UBO of the foreign parent. If the UBO is an individual enter "individual." Identifying the UBO as "bearer shares" is not an acceptable response.

3021

16c. Enter country of the UBO. For individuals, see instruction x on page xx.

3022 **BEA USE ONLY**

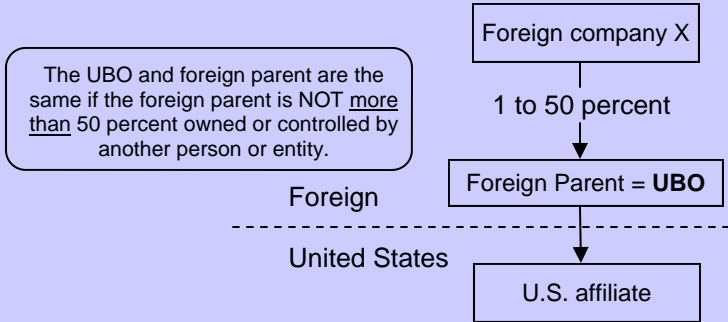
16d. Enter the industry code of the UBO from the list of codes on page 4. **NOTE** — Select the industry code that best reflects the consolidated world-wide sales of all majority-owned subsidiaries of the UBO. If the UBO is an individual, enter code "5."

3023 DO NOT use code "14" unless you receive permission from BEA.

EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER

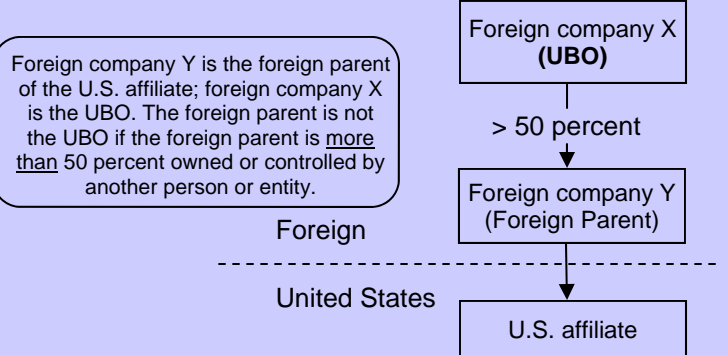
Example 1 – The UBO and Foreign Parent are the same

NOTE: Arrows connecting boxes represent direction of ownership

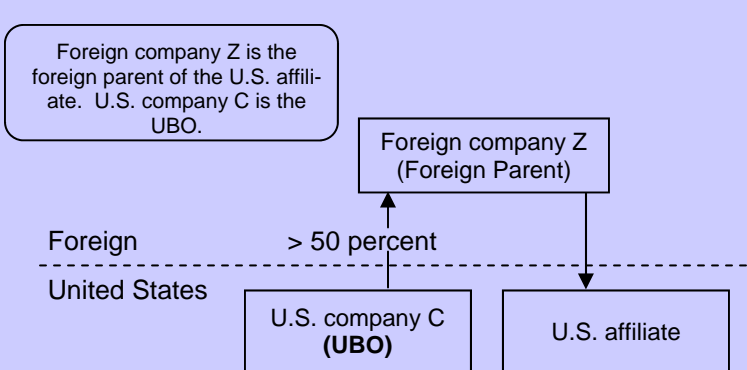


Examples 2A and 2B—The Foreign Parent is NOT the UBO

A. The UBO is a foreign person or entity



B. The UBO is a U.S. person or entity



PART II—FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE

Section A—INDUSTRY CLASSIFICATION AND TOTAL SALES OF FULLY CONSOLIDATED U.S. AFFILIATE

17. What is (are) the major product(s) and/or service(s) of the fully consolidated U.S. affiliate? *If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc. (For example, "manufacture widgets.")*

1163 0

Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales and employment associated with each code in items 18 through 21 below. If you use fewer than four codes, you must account for total sales in items 18 through 20.

Column (1): ISI Code – For a full explanation of each code, see the *Guide to Industry Classifications for International Surveys, 2007*. A copy of this guide can be found at: www.bea.gov/naics2007. For an inactive affiliate, base the industry classification(s) on its last active period; for "start-ups" with no sales, show the intended activity(ies). **Holding company** (ISI code 5512) is often an invalid industry classification for a conglomerate. A conglomerate must determine its industry code based on the activities of the fully consolidated domestic U.S. business enterprise.

Column (2): Sales – Total sales or gross operating revenues, excluding sales taxes – Gross sales minus returns, allowances, and discounts; or gross operating revenues.

INCLUDE:

- **Total sales or gross operating revenues, excluding sales taxes** – Gross sales minus returns, allowances, and discounts; or gross operating revenues.
- Revenues generated during the year from the operations of a discontinued business segment
- ONLY finance and insurance companies and units should report dividends and interest
- Total income of **holding companies** including income (loss) from equity investments in unconsolidated U.S. affiliates and all foreign entities, certain realized and unrealized gains and losses, other income, plus sales and gross operating revenue, if any.

EXCLUDE:

- sales or consumption taxes levied directly on the consumer
- excise taxes levied directly on manufacturers, wholesalers, and retailers
- gains or losses from DISPOSALS of discontinued operations and gains and losses from derivative instruments
- dividends and interest earned by non-finance and non-insurance companies and units

	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
18. Enter code with largest sales	1164	1	2\$		000
19. Enter code with 2nd largest sales	1165	1	2\$		000
20. Enter code with 3rd largest sales	1166	1	2\$		000
21. Enter code with 4th largest sales	1167	1	2\$		000
22. Sales and employees not accounted for above – Items 18 through 21 must all have entries if amounts are entered on this line.	1173	1	2\$		000
23. TOTAL SALES OR GROSS OPERATING REVENUES (excluding sales taxes) - Sum of items 18 through 22, column (2)	1174	1	2\$		000

Section B—OTHER FINANCIAL AND OPERATING DATA FOR FY 2008

		Bil.	Mil.	Thous.	Dols.
24. Net income (loss) — after provision for U.S. Federal, State, and local income taxes	2159		1\$		000
25. Total employee compensation for FY 2008 — Base compensation on payroll records. Employee compensation must cover compensation charged as an expense on the income statement, charged to inventories, or capitalized during the reporting period. INCLUDE wages and salaries and employee benefit plans. EXCLUDE compensation related to activities of a prior period, such as compensation capitalized or charged to inventories in prior periods. EXCLUDE compensation of contract workers and other workers not carried on the payroll of this U.S. affiliate. See instruction xx on page xx.	2253		1\$		000
26. Expenditures for R&D performed BY the U.S. affiliate, total —INCLUDE all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead — whether or not allocated to others — and all other indirect costs. EXCLUDE the cost of R&D funded by the U.S. affiliate but performed by others. See instructions xx on page xx.	2403		1\$		000
27. Expenditures for property, plant, and equipment for FY 2008 — INCLUDE all purchases by, or transfers (at net book value) to, the U.S. affiliate of land, mineral and timber rights, and other property, plant and equipment. Also INCLUDE capitalized and expensed exploration and development expenditures. EXCLUDE expenditures made in prior years that are reclassified in the current year. Also EXCLUDE land and other property, plant and equipment obtained through the acquisition of or merger with another company during the year. DO NOT net out sales and other dispositions of property, plant, and equipment from the expenditures reported on this line.	2390		1\$		000
28. Gross book value (at historical cost) of all land and other property, plant, and equipment at close of FY 2008	2397		1\$		000

PART II—FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE—Continued

EXPORTS AND IMPORTS OF GOODS BY U.S. AFFILIATE

Report the value of goods exported and imported by the U.S. affiliate during the fiscal year that ended in calendar year 2008. EXCLUDE services. Software publishers see the discussion under packaged general use computer software on page xx. Report amounts on a "shipped basis." See instruction xx-xx starting on page xx for details of what to include on these lines.

		Bil.	Mil.	Thous.	Dols.
29. TOTAL EXPORTS, INCLUDING CAPITAL GOODS — Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port) in the fiscal year that ended in calendar year 2008.	2502	1			000
30. TOTAL IMPORTS, INCLUDING CAPITALS GOODS — Shipped to the U.S. affiliate by foreign persons (valued f.a.s. foreign port) in the fiscal year that ended in calendar year 2008.	2515	1			000

Section C—BALANCE SHEET

Insurance companies see page xx, xx, for special instructions.

		Close FY 2008				
		Bil.	Mil.	Thous.	Dols.	
31. Total assets	2109	1			000	
32. Total liabilities	2114	1			000	1 <input type="checkbox"/> Please check box if total liabilities are zero
33. Total owners' equity —Item 31 minus item 32	2120	1			000	

Section D—SCHEDULE OF EMPLOYMENT BY LOCATION

34. Did you have more than 500 employees in the fiscal year that ended in calendar year 2008 (EXCLUDE contract workers and other workers not carried on the payroll of this U.S. affiliate)?

- 1102 ¹ Yes – Provide data for up to **fifteen** primary states in which this affiliate has employees. If the affiliate has employees in more than fifteen states, sum the data for the remaining states on line 50.
- No – Provide data for up to **five** primary states in which this affiliate has employees. If this affiliate has employees in more than five states, sum the data for the remaining states on line 50.
- Please check box if you have no employees.

Complete this schedule for the five or fifteen states (see above) in which the U.S. affiliate has the most employees.

Include in this schedule only employees of those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate.

Do not consolidate or include employees of foreign business enterprises or operations, whether incorporated or unincorporated.

Include all employees on the payroll at the end of the fiscal year that ended in calendar year 2008, including part-time employees.

A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of the number on the payroll at the end of the fiscal year.

Location of employees is the U.S. State, territory, or possession in which the person is permanently employed.

Reporting employment (including how to report when employment is subject to unusual variations) is discussed in more detail in instructions x starting on page xx.

	STATE — Enter name (If applicable, enter name of U.S. territory or possession, or U.S. off-shore oil and gas sites, on the lines below.)	Number of employees at the end of FY 2008
35.		3
36.		3
37.		3
38.		3
39.		3
40.		3
41.		3
42.		3
43.		3
44.		3
45.		3
46.		3
47.		3
48.		3
49.		3
50. Employment not accounted for above	2764	3
51. TOTAL — Sum of items 35 through 50	2700	3

52. Administrative office and other auxiliary employees— Of the total number of employees reported in item 51 above, how many are administrative office and other auxiliary unit employees? INCLUDE employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services for the consolidate U.S. affiliate. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also INCLUDE employees located at a U.S. operating unit (e.g., a manufacturing plant or warehouse) that provide administration and management or support services to more than one U.S. operating unit. EXCLUDE employees located at a U.S. operating unit that provide administration and management or support services for only that one unit.

1178

3

PART II—FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE—Continued

Section E—OTHER FINANCIAL AND OPERATING DATA (MAJORITY-OWNED U.S. AFFILIATES)

53. Did the ownership (both direct and indirect) by ALL foreign parents in the voting securities (or an equivalent interest) of this U.S. affiliate EXCEED 50 percent as of the end of the U.S. affiliate's fiscal year that ended in calendar year 2008? "Voting interest" is defined in instructions xx on page xx.

1101 ¹ **Yes** – Answer items 54 through 63. ² **No** – Stop. You have completed the BE-15B.

NOTE: Complete items 54 through 57 ONLY if item 53 is answered "Yes"

	Bil.	Mil.	Thous.	Dols.
54. Certain realized and unrealized gains (losses), included in item 27, net income (loss) — Report at gross amount before income tax effect. See instruction xx on page xx for details of what to include on this line. 2151				000
55. Income taxes — Provision for U.S. Federal, State, and local incomes taxes. INCLUDE the income tax effect of certain realized and unrealized gains (losses) reported in item 54. EXCLUDE production royalty payments. 2156				000
56. Interest income from all sources (including foreign parents and affiliates), after deduction of taxes withheld at the source. Do not net against interest expense (item 57). 2400				000
57. Interest expense plus interest capitalized, paid or due to all payees (including to foreign parents and affiliates), before deduction of U.S. tax withheld by the affiliate. Do not net against interest income (item 56). 2401				000

DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income.

For the purpose of this distribution, "goods" are normally outputs that are tangible and "services" are normally outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available.

NOTE — BEFORE COMPLETING THIS SECTION, PLEASE SEE THE INSTRUCTIONS FOR ITEMS 58 THROUGH 63 ON PAGE xx.

Insurance companies, utilities, and oil and gas producers and distributors also see page xx, xx for special instructions.

Utilities and Oil & Gas Producers and Distributors — To the extent feasible, revenues are to be allocated between sales of goods and sales of services. Revenues earned from the sale of a product (e.g., electricity, natural gas, oil, water, etc.) are to be reported as sales of goods. Revenues earned from the distribution or transmission of a product (e.g., fees received for the use of transmission lines, pipelines, etc.) are to be reported as sales of services.

NOTE: Complete items 58 through 63 ONLY if item 53 is answered "Yes"

	Bil.	Mil.	Thous.	Dols.
58. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES — Equals item 23, and also sum of items 59 through 61 2243				000
59. Sales of Goods 2244				000
60. Investment income included in gross operating revenues (e.g., dividends and interest generated by finance and insurance subsidiaries or units) 2245				000
61. Sales of Services, Total — Sum of items 62 and 63 2246				000
62. To U.S. persons or entities 2247				000
63. To foreign persons xxxx				000

BEA USE ONLY

1200	¹	²	³	⁴	⁵
1201	¹	²	³	⁴	⁵
1202	¹	²	³	⁴	⁵
1203	¹	²	³	⁴	⁵